# 2000 MAINE INDIVIDUAL INCOME TAX BOOKLET LONG FORM

MAINE ADOPTS AUTOMATIC PAPERLESS EXTENSION POLICY. For more information, see "What if I Need More Time to File?" on page 5 and the Extension Payment Voucher on page 8.

1040ME



# You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the entire year
- Are a calendar year filer
- Claim no credits other than the Earned Income Credit or the Low-Income Tax Credit\*
- Paid no estimated tax for 2000

- Have taxable income less than \$100,000
- Do not itemize deductions
- Are claiming no modifications other than Maine State Retirement Contributions, U. S. Government Bond Interest and taxable Social Security benefits

# Otherwise, use the Long Form, 1040ME.

\*LOW-INCOME TAX CREDIT - If your Maine taxable income is \$2,000 or less, you are not claimed as an exemption on another Maine income tax return and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

# **TAXPAYER ASSISTANCE and FORMS**

# **Refund Information Only (automated assistance):**

1 (207) 626-8461 Everyday 24 Hours. When you call, have a copy of your tax return available. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of your refund. (If you call for the status of your refund and do not receive a refund mailing date, please wait 7 days before calling again.)

<u>Or</u>, get the status of your refund from Maine Revenue Services' Web site: http://janus.state.me.us/revenue/.

# To Order Forms:

1 (207) 624-7894 Everyday 24 Hours.

Or, http://janus.state.me.us/revenue/ (downloadable forms are available)

# TTY Service (hearing-impaired only):

1 (207) 287-4477 Weekdays 8:00 a.m.- 4:30 p.m.

# **Collection Problems:**

1 (207) 621-4300 Weekdays 8:00 a.m.- 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions: 1 (207) 626-8475 Weekdays 8:00 a.m.- 5:00 p.m.

# Payment Plan Questions For Income Tax Returns:

1 (207) 621-4300 Weekdays 8:00 a.m.- 5:00 p.m.

# Maine Revenue Services' Web site:

http://janus.state.me.us/revenue/

Topic #

Use this site to obtain tax information, download tax forms and instructions, Internet file your tax return, get the status of your refund, or e-mail tax-related questions. (The Bureau, however, cannot divulge confidential information such as income, refund amounts or taxpayer identification numbers).

**Subjects Available** 

RETURN
DUE DATE:
April 17, 2001

A	PRIL	-			2001	
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

# Direct Deposit

For quicker access to your refund dollars, have your refund deposited directly into your checking or savings account. For more information, see page 8, line 34.

# Internet and Electronic

filing. File electronically by visiting a participating tax preparer, purchasing tax preparation software for home use, or utilizing an on-line

**Subjects Available** 





software provider. You may also file your return via the Internet. For more information see http://janus.state.me.us/revenue/.

# RECORDED INCOME TAX INFORMATION

**TELE-TAX Call 1 (207) 624-7875** Everyday 24 Hours - or on the Web http://janus.state.me.us/revenue/. (the system provides instructions)

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# 2000 CHANGES

PERSONAL EXEMPTION AMOUNTS. (36 M.R.S.A. § 5126). For tax years beginning on or after January 1, 2000, the personal exemption amount is increased to \$2.850.

INNOCENT/INJURED SPOUSES. (36 M.R.S.A. § 5287). The State Tax Assessor is now authorized to relieve the income tax liability of innocent or injured spouses who meet the qualifications for relief for federal income tax purposes. The spouse is not required to request federal relief prior to requesting state relief. For more information, call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595. Effective October 1, 2000.

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION ADD-BACK. (36 M.R.S.A. § 5122(1)(L)). The requirement to add-back a percentage of the federal income adjustment for self-employed health insurance is repealed retroactively to tax years beginning on or after January 1, 1999.

**OFFSET AGAINST CARRYFORWARD AMOUNTS.** Effective January 1, 2001, Maine Revenue Services may offset tax overpayments designated to be carried forward in order to satisfy certain other outstanding debts.

PENSION BENEFITS INCOME DEDUCTION. (36 M.R.S.A. § 5122(2)(M)). Effective for tax years beginning on or after January 1, 2000, each recipient of certain pension benefits may deduct up to \$6,000 of pension income that is included in federal adjusted gross income. The \$6,000 cap must be reduced by <u>all</u> (taxable and nontaxable) social security and railroad retirement benefits received. Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Sections 401(a) (Qualified Pension Plans, including qualified SIMPLE plans), 403 (Employee annuities) and 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans) of the Internal Revenue Code. Pension benefits received from an individual retirement account (including SIMPLE retirement accounts), simplified employee pension plan and benefits from an ineligible deferred compensation plan do not qualify for the deduction.

ITEMIZED DEDUCTIONS. (36 M.R.S.A. § 5125(3)). Maine itemized deductions must now be reduced by any amount of deduction related to income taxable to financial institutions under the Maine Franchise Tax law. Effective April 14, 2000.

**FAMILY DEVELOPMENT ACCOUNT CREDIT.** (36 M.R.S.A. § 5216-C). This credit is available to contributors to family development matching fund accounts. The credit per return is equal to the lesser of \$25,000 or 50% of the amount contributed. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. The Finance Authority of Maine must certify the allowable credit for each contributor. The credit applies to tax years beginning on or after January 1, 2000.

MAINE EARNED INCOME CREDIT. (36 M.R.S.A. § 5219-S). Individuals are allowed a Maine earned income credit equal to 5% of the federal earned income credit. The credit is nonrefundable. The credit applies to tax years beginning on or after January 1, 2000.

LONG-TERM CARE INCOME MODIFICATION. (36 M.R.S.A. § 5122(2)(L)). Individuals may reduce Maine taxable income for premiums paid for long-term care insurance if the policy meets the federal definition for long-term care insurance contracts (IRC § 7702B(b)). Generally, these are premiums that may be claimed as federal itemized deductions. Premiums paid on long-term care insurance policies previously certified by the Bureau of Insurance as being eligible for this deduction will continue to be eligible even if the policy does not meet the federal definition for a long-term care insurance contract. The premiums claimed as a deduction must be reduced by any premiums claimed as an itemized deduction. Applies to tax years beginning on or after January 1, 2000.

EMPLOYER-PROVIDED LONG-TERM CARE CREDIT. (36 M.R.S.A. § 5217-C). Employers are eligible for this credit if the policy on which premiums are paid meets the federal definition of qualified long-term care insurance contract. Premiums paid on long-term care insurance policies previously certified by the Bureau of Insurance as being eligible for this credit will continue to be eligible even if the policy does not meet the federal definition for a long-term care insurance contract. Applies to tax years beginning on or after January 1, 2000.

HISTORIC REHABILITATION CREDIT. (36 M.R.S.A. § 5219-R). The credit is equal to the amount of the federal credit (including carryover amounts) for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. The credit applies to tax years beginning on or after January 1, 2000.

**SAWMILL BIOMASS CREDIT.** (36 M.R.S.A. § 5219-S). A taxpayer that produces merchantable lumber or secondary wood products may claim a credit of up to \$6 per ton of the wood processing residue by-product that is transported to a qualifying facility. The credit amount is dependent on the distance the wood processing residue is transported. Taxpayers affiliated with the qualified facility are not eligible for the credit. The credit amount is net of amounts received for the wood processing residue. Other limitations apply. The credit is limited to deliveries made from July 1, 2000 to June 30, 2001. **Call 1 (207) 624-7894 to request a Sawmill Biomass Credit Application**.

MAINE SEED CAPITAL CREDIT. (36 M.R.S.A. § 5216-B(2)). For credit certificates issued prior to July 1, 2001 on investments made after August 11, 2000, the credit amount increases from 30% to 40%. The credit is subject to additional eligibility requirements. The Finance Authority of Maine certifies the amount eligible for the credit.

QUALITY CHILD CARE CREDITS. The Employer-Assisted Day Care Credit (36 M.R.S.A. § 5217) and the Individual Credit for Child Care Expenses (36 M.R.S.A. § 5218) double if the day care provided constitutes "quality child care" as defined in 36 M.R.S.A. § 5219-Q(1). For quality child care services, the Individual Credit for Child Care Expenses is refundable up to \$500. Additionally, individual taxpayers who invest at least \$10,000 in quality child care services qualify for the Quality Child Care Investment Credit (36 M.R.S.A. § 5219-Q). The credit is equal to \$1,000 each year for 10 years plus \$10,000 at the end of the 10-year period. The credit is nonrefundable. Carry forward provisions apply. Applies to tax years beginning on or after January 1, 2001.

# GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you <u>must</u> file a Maine income tax return. However, you may not be required to file if your Maine income or the number of days worked in Maine is less than the thresholds defined in Me. Rev. Serv. Rule 806.

For a copy of Me. Rev. Serv. Rule 806 contact Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024, call (207) 624-7894 or visit our Web site at http://janus.state.me.us/revenue/.

# AM I A RESIDENT, PART-YEAR RESIDENT, OR NONRESIDENT?

To determine your residency status for 2000, read the following and check the proper box. Retain this worksheet for your records.

**Domicile:** Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration. An individual can have only **one** domicile or permanent legal residence for income tax purposes.

# ☐ Resident:

(1) Maine was my domicile for the entire year of 2000;

or

(2) I maintained a permanent place of abode in Maine for the entire year <u>and</u> spent a total of more than 183 days in Maine;

or

(3) My domicile was in Maine for a part of 2000 and I maintained a permanent place of abode in Maine for the rest of the year. I also spent more than 183 days in Maine.

# ☐ Part-Year Resident:

(1) My domicile was in Maine for part of the year. I did not maintain a permanent place of abode in Maine for the rest of the year, or I spent less than 183 days in Maine;

or

(2) My domicile was not in Maine at any time during the year. However, I maintained a permanent place of abode in Maine for a part of the year and I spent a total of more than 183 days in Maine during that time.

# IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

# □ Nonresident:

I was not a resident or part-year resident in 2000 but I do have

Maine-source income. Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions. IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

# I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

# **INSTRUCTIONS FOR MARRIED COUPLES:**

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

- (1) You can choose to file a joint Maine return as if both were full-year Maine residents; **OR**
- (2) Each can file a Maine return as a single individual using Form 1040ME with Schedule NRH. Each return must reflect the proper residency status. You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

- (1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using Form 1040ME with Schedule NR; OR
- (2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH.**

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete Form 1040ME and Schedule NR.

WHEN MUST I FILE MY RETURN? No later than April 17, 2001.

WHAT IF I NEED MORE TIME TO FILE? A State of Maine extension request form is no longer required. If you are unable to file your return by Tuesday, April 17, 2001 Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the 6-month period. Generally, the total extension period cannot exceed 8 months.

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe money, you must pay at least 90% of that amount by the original due date for filing your return (April 17, 2001 for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2001 in order to avoid the failure to pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your estimated tax payment with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you <u>must</u> use a Long Form (1040ME) when you file your return.

- WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices. You may also order forms by calling 1 (207) 624-7894 or on the Internet at http://janus.state.me.us/revenue/ (downloadable forms are also available). Note: you must file an original or downloadable state form photocopies are not acceptable.
- **MAY I ROUND TO WHOLE DOLLARS?** Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.
- I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Allow at least eight weeks for your refund to arrive before you contact us. For information about the status of your refund request, call 1 (207) 626-8461 or visit our Web site at http://janus.state.me.us/revenue/.
- WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine applies a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.
- WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write deceased above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.
- WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due

date and request, in writing, a payment plan. In your request, give your name, social security number and the amount of money you can pay and indicate how often you can make that payment (example \$25 per week). Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your social security number and tax year on the memo portion of your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call 1 (207) 621-4300.

WHAT IF I FILE OR PAY LATE? You will be charged interest at 9% per year, compounded monthly, on income tax not paid by the due date (April 17, 2001 for calendar-year filers). An extension grants only additional time to file; it does not allow for additional time for payment of tax due or waive interest owed.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for the underpayment of estimated tax, for preparing or filing a fraudulent income tax return, and for the understatement of income.

- WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Effective October 1, 2000, Maine Revenue Services now acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions). If you wish to receive innocent or injured spouse relief with another state agency, you must submit the appropriate forms to that agency. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at 1 (207) 624-9595.
- SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2001? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the optional withholding table designed for two-income families. See your employer for details. For withholding questions, contact Maine Revenue Services at 1 (207) 626-8475.
- WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more and if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15, and January 15. Request Form 1040ES-ME by calling 1 (207) 624-7894.
- IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. The underpayment penalty is 9% per year, compounded monthly.

If your 2000 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. Write to: Maine Revenue Services, Income/Estate Tax Division, 24 State House Station, Augusta, Maine 04333-0024.

# **SPECIFIC INSTRUCTIONS — FORM 1040ME**

Note: The form is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc. start on the left; dollar amounts start from the right. For example:

Your Last Name	S	M	ı	Т	Н								
Home Address	1	3		P	L	Ε	Α	S	Α	N	Т	S	Т
Maine Adjusted Gross			2	2	,	4	2	5	0	0			

Due to scanning requirements, only original forms and schedules may be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

# STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

**Name and Address.** If your form is pre-printed with your name, PIN number, address and social security number, make any necessary corrections directly on the form. (NOTE: The 6-digit PIN number allows you to file an electronic return without having to file paper signature documents with Maine Revenue Services. For more information, see page 2 or visit our Web site at http://janus.state.me.us/revenue/). If your form is not pre-printed, please print or type your name(s), mailing address and **social security number(s)** in the spaces provided.

**Line 1. Maine Clean Election Fund.** Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box reduces General Fund revenue by the designated amount.* 

**Line 2. Commercial Farming or Fishing.** Check this box if at least two-thirds of your gross income for 2000 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

# STEP 2: FILING and RESIDENCY STATUS, NUMBER OF EXEMPTIONS

**Lines 3-7. Filing Status.** Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the General Instructions on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

**Lines 8-11.** Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. If you check boxes 9, 10 or 11, enclose a copy of your federal return.

**Line 12. Age and Blindness.** Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions that you claimed on your federal return.

# STEP 3: CALCULATE YOUR TAXABLE INCOME

**Line 14. Federal Adjusted Gross Income.** Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 19 or 1040, line 33 or telefile worksheet, line I). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (deductions). Complete Schedule 1 on page 15 to calculate your entry for this line. Enter negative amounts with a minus sign in the box immediately to the left of the number. Nonresidents/Part-year residents: Do not enter non-Maine-source income; see instructions for Schedule NR or NRH (pages 21-24).

Line 15a. Pension Income Deduction. You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income\* that is included in your federal adjusted gross income. The \$6,000 cap must be reduced by <u>any</u> social security and railroad retirement benefits received, whether taxable or not. Deductible pension income includes state, federal and military pension benefits as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Sections 401(a) (Qualified Pension Plans, including qualified SIMPLE plans), 403 (Employee annuities) and 457(b) (State and local government/ tax exempt organizations/eligible deferred compensation plans) of the Internal Revenue Code (IRC). Pension benefits received from an individual retirement account (including SIMPLE retirement accounts), simplified employee pension plan and benefits from an ineligible deferred compensation plan <u>do not</u> qualify for the deduction. Also, disability benefits reported as wages do not qualify. \*Except in the case of a surviving spouse, eligible pension income does not include benefits earned by another person. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction.

# **WORKSHEET for PENSION INCOME DEDUCTION (line 15a)**

1.	Total eligible pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b) ( <u>Do not include social</u>		•	Taxpayer	Spouse*
	security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan or an ineligible deferred compensation plan).	1.	\$		\$
2	Maximum allowable deduction	2.	\$	6,000.00	\$ 6,000.00
3.	Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$		\$
4.	Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$		\$
5.	Enter the smaller of line 1 or line 4 here and the total for both spouses on line 15a (form 1040ME)	5.	\$		\$

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2 on page 15. If you claim the standard deduction on your Maine return, enter on this line the standard deduction amount allowed on your federal return. The federal standard deduction amounts are listed below.

Caution: If you filed federal form 1040EZ and answered "Yes" on line 5, enter on line 17 of your Maine long form the amount from line "E" of the "Worksheet for dependents who checked 'Yes' on line 5" (see the reverse side of federal form 1040EZ). If you answered "No" on federal Form 1040EZ, line 5, enter on line 17 of your Maine long form the single or married filing joint standard deduction amount below, whichever applies.

STANDARD DEDUCTION:

Additional Standard Deduction for Age and/or Blindness:

<u>Unmarried</u> (single or head of household): the additional amount is \$1,100 if the individual is 65 or over OR blind; \$2,200 if the individual is both 65 or over AND blind.

<u>Married</u> (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$850 if one spouse is age 65 or over OR blind; \$1,700 if one spouse is 65 or over AND blind; \$1,700 if both spouses are 65 or over OR blind; \$3,400 if both spouses are 65 or over and blind, etc..

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal form 1040EZ and answered "Yes" on line 5 of that form and line F of the "Worksheet for dependents who checked 'Yes' on line 5" is zero (see reverse side of federal form 1040EZ), enter zero on line 18 of your Maine long form. If you answered "Yes" on federal form 1040EZ, line 5 and line F of the worksheet is \$2,800, enter \$2,850 on line 18 of your Maine long form.

# STEP 4: CALCULATE YOUR TAX

- Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 27 through 32.
- **Line 21. Tax Additions.** See Maine Schedule A on page 17 and instructions on page 18. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.
- Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) are claimed as an exemption on somebody else's return and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. (Note: If you are subject to the Maine Minimum Tax you do not qualify for this credit). You are not required to file a return if you qualify for this credit. However, you must file a return to claim any refund due to you.

# STEP 5: SUBTRACT YOUR TAX CREDITS

- Line 24. Tax Credits. See Maine Schedule A on page 17 and instructions on page 18. If you qualify for any of the credits listed, complete Section 2 of the Maine Schedule A. Enter the amount from line 26 of Maine Schedule A on this line.
- Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule to your return. Enclose a copy of your federal return and <u>all</u> W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.
- Line 26. Net Tax. Subtract lines 24 and 25 from line 23. Nonresidents: show negative amounts with a minus sign in the box to the left of the number. This amount represents unused business credits claimed on schedule A that may be carried over. See instructions on Maine Schedule A.

# STEP 6: CALCULATE YOUR TAX PAYMENTS

**Line 28a. Maine Income Tax Withheld.** Enter the total amount of Maine income tax withheld. Enclose **(do not staple or tape)** supporting W-2 and 1099 forms. Only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 forms and 1099 forms on 8 1/2 by 11 inch paper are acceptable.

Line 28b. 2000 Estimated Tax Payments and 1999 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2000 and any 1999 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. Nonresident individuals: also enter on this line amounts withheld in 2000 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

# STEP 7: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order sellers), you owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases from January 1, 2000 through June 30, 2000 is 5.5%. For purchases from July 1, 2000 to December 31, 2000 the rate of tax is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table on page 8. If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. The use tax may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty.

IF YOU DO NOT OWE ANY USE TAX. ENTER A ZERO ON LINE 31 OR LEAVE THE LINE BLANK.

			USE TAX TABLE
Maine Adjuste	d Gross Income	Use Tax	Maine Adjusted Gross Income Use Tax
At Least	Less Than	<u>Amount</u>	At Least Less Than Amount
\$ 0	\$ 6,000	\$ 2	\$30,000 \$36,000 \$14
6,000	12,000	5	36,000 42,000 17
12,000	18,000	7	42,000 48,000 19
18,000	24,000	10	48,000 54,000 22
24,000	30,000	12	54,000 60,000 24
,	,		\$60,000 and up — .04% of Maine 1040ME, Line 16

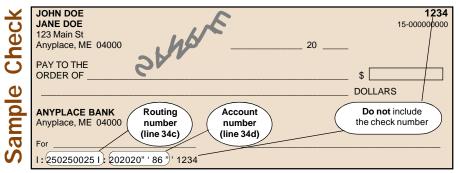
**Line 32. Voluntary Contributions and Park Passes.** Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 13.

# STEP 8: CALCULATE YOUR REFUND OR BALANCE DUE

**Line 34b. Refund.** Refunds of \$1.00 or more will be issued to you. Refund checks are mailed to the address shown on your return and are not forwarded to a new address by the postal service. Checks that are returned to us cannot be remailed until the correct address is known.

**Lines 34c-34e. Direct Deposit of Refund.** You may have your refund directly deposited into your checking or savings account if it is \$2,000 or less. **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the **correct** routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

- **34c.** Routing Number: (RTN) The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead.
- **34d. Bank Account Number:** Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.
- **34e. Type Of Account:** Check whether the account is a checking or savings account. NOTE: The account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks will not allow a joint refund to be deposited into an individual account.



### Note:

The routing and account numbers may be in different places on your check.

**Line 35b. Underpayment Penalty.** If line 27 less line 28A is \$1,000 or more, use Form 2210ME (page 25) to see if you owe an underpayment of estimated tax penalty.

Line 35c. Total Amount Due. This is the amount you owe. <u>Do not send cash</u>. If the amount you owe is less than \$1.00, do not pay it. Enclose (do not staple or tape) a check or money order payable to Treasurer, State of Maine. Write your social security number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

2000 M	AINE	INCOME	TAX TA	<b>\BLE</b>

		_			1			AINE INCOME TAX TABLE rm And Your Filing					19 Form And Your Filing			
	19 Form OME is:		Your Filing Status is:				19 Form ME is:	-	Your Filing Status is:				19 Form OME is:		Your Filing tatus is:	)
At	But	Single or	Married	Head		At	But	Single or	Married	Head		At	But	Single or	Married	Head
Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of
	Than	Filing Separately	Jointly*	House- hold			Than	Filing Separately	Jointly*	House- hold			Than	Filing Separately	Jointly*	House- hold
			ı Your Tax is:						our Tax is:	Hold					our Tax is:	1
	0		Tour Tax IS.				6,000		Tour Tax is.				12,000	<u>'</u>	our rax is.	
	100	0	0	0		6,000	6,100	169	121	121	İ	12,000	12,100	534	336	387
100	200	3	3	3		6,100	6,200	173	123	123		12,100	12,200	541	341	392
200	300	5	5	5		6,200	6,300	178	125	126		12,200	12,300	548	345	396
300	400	7	7	7		6,300	6,400	182	127	131		12,300	12,400	555	350	401
400	500	9	9	9		6,400	6,500	187	129	135		12,400	12,500	562	354	407
500	600	11	11	11		6,500	6,600	191	131	140		12,500	12,600	569	359	414
600	700	13	13	13		6,600	6,700	196	133	144		12,600	12,700	576	363	421
700	800	15	15	15		6,700	6,800	200	135	149		12,700	12,800	583	368	428
800 900	900 1,000	17 19	17 19	17 19		6,800	6,900 7,000	205 209	137 139	153 158		12,800	12,900 13,000	590 597	372 377	435 442
900	1,000	19	19	19		6,900	7,000	209	139	130			13,000	597	311	442
1,000	1,100	21	21	21	İ	7,000	7,100	214	141	162		13,000	13,100	604	381	449
1,100	1,200	23	23	23		7,000	7,100	218	143	167		13,100	13,100	611	386	456
1,200	1,300	25	25	25		7,200	7,300	223	145	171		13,200	13,300	618	390	463
1,300	1,400	27	27	27		7,300	7,400	227	147	176		13,300	13,400	625	395	470
1,400	1,500	29	29	29		7,400	7,500	232	149	180		13,400	13,500	632	399	477
1,500	1,600	31	31	31		7,500	7,600	236	151	185		13,500	13,600	639	404	484
1,600	1,700	33	33	33		7,600	7,700	241	153	189		13,600	13,700	646	408	491
1,700	1,800	35	35	35		7,700	7,800	245	155	194		13,700	13,800	653	413	498
1,800	1,900	37	37	37		7,800	7,900	250	157	198			13,900	660	417	505
1,900	2,000	39	39	39		7,900	8,000	254	159	203		13,900	14,000	667	422	512
2,000	<b>2,000</b> 2,100	41	41	41	l	8,000	<b>8,000</b> 8,100	259	161	207		14,000	<b>14,000</b> 14,100	674	426	519
2,100	2,100	43	43	43		8,100	8,200	263	163	212		14,100	14,100	681	431	526
2,200	2,300	45	45	45		8,200	8,300	268	165	216		14,200	14,300	688	435	533
2,300	2,400	47	47	47		8,300	8,400	275	170	221		14,300	14,400	695	440	540
2,400	2,500	49	49	49		8,400	8,500	282	174	225		14,400	14,500	702	444	547
2,500	2,600	51	51	51		8,500	8,600	289	179	230		14,500	14,600	709	449	554
2,600	2,700	53	53	53		8,600	8,700	296	183	234		14,600	14,700	716	453	561
2,700	2,800	55	55	55		8,700	8,800	303	188	239		14,700	14,800	723	458	568
2,800	2,900	57	57	57		8,800	8,900	310	192	243			14,900	730	462	575
2,900	3,000	59	59	59		8,900	9,000	317	197	248		14,900	15,000	737	467	582
3,000	<b>3,000</b> 3,100	61	61	61	İ	9,000	<b>9,000</b> 9,100	324	201	252	İ	15,000	<b>15,000</b> 15,100	744	471	589
3,100	3,200	63	63	63		9,100	9,200	331	206	25Z 257		15,100	15,100	751	476	596
3,200	3,300	65	65	65		9,200	9,300	338	210	261		15,200	15,300	758	480	603
3,300	3,400	67	67	67		9,300	9,400	345	215	266		15,300	15,400	765	485	610
3,400	3,500	69	69	69		9,400	9,500	352	219	270		15,400	15,500	772	489	617
3,500	3,600	71	71	71		9,500	9,600	359	224	275		15,500	15,600	779	494	624
3,600	3,700	73	73	73		9,600	9,700	366	228	279		15,600	15,700	786	498	631
3,700	3,800	75	75	75		9,700	9,800	373	233	284			15,800	793	503	638
3,800	3,900	77	77	77		9,800	9,900	380	237	288			15,900	800	507	645
3,900	4,000	79	79	79		9,900	10,000	387	242	293			16,000	807	512	652
4,000	<b>4,000</b> 4,100	81	81	81	1	10,000	10,000 10,100	394	246	297	1	16,000	<b>16,000</b> 16,100	814	516	659
4,100	4,100	83	83	83		10,000	10,100	401	2 <del>40</del> 251	302		16,100	16,100	821	521	666
4,200	4,300	88	85	85		10,100	10,200	408	255	306		16,200	16,300	828	525	673
4,300	4,400	92	87	87		10,300	10,400	415	260	311		16,300	16,400	835	530	680
4,400	4,500	97	89	89		10,400	10,500	422	264	315		16,400	16,500	842	534	687
4,500	4,600	101	91	91		10,500	10,600	429	269	320		16,500	16,600	850	540	694
4,600	4,700	106	93	93		10,600	10,700	436	273	324		16,600	16,700	859	547	701
4,700	4,800	110	95	95			10,800	443	278	329			16,800	867	554	708
4,800	4,900	115	97	97			10,900	450	282	333			16,900	876	561	715
4,900	5,000	119	99	99			11,000	457	287	338		16,900		884	568	722
5,000	5,000 5,100	124	101	101	1	11,000	11,000	464	291	342	1	17,000	17,000	893	575	729
5,000	5,100 5,200	124	101	101		11,100	11,100 11,200	464 471	291	342 347		1	17,100	901	575 582	729 736
5,200	5,200	133	105	105		11,100	11,300	478	300	351			17,200	910	589	743
5,300	5,400	137	107	107		11,300	11,400	485	305	356			17,400	918	596	750
5,400	5,500	142	109	109		11,400	11,500	492	309	360			17,500	927	603	757
5,500	5,600	146	111	111		11,500	11,600	499	314	365			17,600	935	610	764
5,600	5,700	151	113	113		11,600	11,700	506	318	369		17,600	17,700	944	617	771
5,700	5,800	155	115	115		11,700	11,800	513	323	374			17,800	952	624	778
5,800	5,900	160	117	117		11,800	11,900	520	327	378			17,900	961	631	785
5,900	6,000	164	119	119		11,900	12,000	527	332	383		17,900	18,000	969	638	792
		· · · · · · · · · · · · · · · · · · ·											·	·		

<sup>\*</sup>This column must also be used by a surviving spouse with dependent child

If Line	19 Form	Δn	d Your Filing			If Line	19 Form		d Your Filing			If Line	19 Form	Δης	d Your Filing	
	OME is:		Status is:				19 Form OME is:		d Your Filing Status is:				OME is:		Status is:	
At	But	Single or	Married	Head		At	But	Single or	Married	Head		At	But	Single or	Married	Head
Least	Less	Married- Filing	Filing Jointly*	of House-		Least	Less	Married- Filing	Filing Jointly*	of House-		Least	Less	Married- Filing	Filing Jointly*	of House-
	Than	Separately	,	hold			Than	Separately	,	hold			Than	Separately	Johnly	hold
			Your Tax is:						Your Tax is:	<u> </u>					Your Tax is:	
	18,000		Tour Tax Io.		-		24,000		Tour Tax 13.		H		30,000		Tour Tax Io.	
8,000	18,100	978	645	799	2	24,000	24,100	1,488	1,065	1,219	Ī	30,000	30,100	1,998	1,485	1,719
18,100	18,200	986	652	806	2	24,100	24,200	1,496	1,072	1,226		30,100	30,200	2,006	1,492	1,727
18,200	18,300	995	659	813		24,200	24,300	1,505	1,079	1,233	- 1	30,200	30,300		1,499	1,736
18,300	18,400	1,003	666	820		24,300	24,400	1,513	1,086	1,240		30,300	30,400		1,506	1,744
18,400 18,500	18,500 18,600	1,012 1,020	673 680	827 834		24,400 24,500	24,500 24,600	1,522 1,530	1,093	1,247 1,254		30,400	30,500		1,513 1,520	1,753 1,761
18,600	18,700	1,020	687	841		24,600	24,700	1,539	1,107	1,261		30,600	30,700		1,527	1,770
18,700	18,800	1,037	694	848		24,700	24,800	1,547	1,114	1,268		30,700	30,800	*	1,534	1,778
18,800	18,900	1,046	701	855	2	24,800	24,900	1,556	1,121	1,277		30,800	30,900	2,066	1,541	1,787
	19,000	1,054	708	862	2	24,900	25,000	1,564	1,128	1,285		30,900		2,074	1,548	1,795
	19,000	1.000	745	000	-		<u>25,000</u>	1.570	4.405	1.004	H		31,000	2.002	1 555	1.001
19,000 19,100	19,100 19,200	1,063 1,071	715 722	869 876	- 1	25,000 25,100	25,100 25,200	1,573 1,581	1,135 1,142	1,294 1,302		31,000 31,100	31,100 31,200		1,555 1,562	1,804 1,812
19,200	19,200	1,071	729	883		25,100	25,200	1,590	1,142	1,302		31,200	31,300		1,562	1,821
9,300	19,400	1,088	736	890		25,300	25,400	1,598	1,156	1,319	- 1	31,300	31,400	,	1,576	1,829
9,400	19,500	1,097	743	897	2	25,400	25,500	1,607	1,163	1,328		31,400	31,500	2,117	1,583	1,838
9,500	19,600	1,105	750	904		25,500	25,600	1,615	1,170	1,336		31,500	31,600		1,590	1,846
19,600	19,700	1,114	757 764	911		25,600	25,700	1,624	1,177	1,345		31,600	31,700		1,597	1,855
19,700 19,800	19,800 19,900	1,122 1,131	764 771	918 925		25,700 25,800	25,800 25,900	1,632 1,641	1,184 1,191	1,353 1,362			31,800 31,900	2,142 2,151	1,604 1,611	1,863 1,872
,	20,000	1,139	778	932			26,000	1,649	1,198	1,370		31,900			1,618	1,880
	20,000	.,	• • •				26,000	.,	.,	.,,			32,000		.,	
20,000	20,100	1,148	785	939	2	26,000	26,100	1,658	1,205	1,379		32,000	32,100	2,168	1,625	1,889
20,100	20,200	1,156	792	946		26,100	26,200	1,666	1,212	1,387	- 1	32,100	32,200		1,632	1,897
20,200	20,300	1,165	799	953		26,200	26,300	1,675	1,219	1,396	- 1	32,200	32,300		1,639	1,906
20,300	20,400 20,500	1,173 1,182	806 813	960 967		26,300 26,400	26,400 26,500	1,683 1,692	1,226 1,233	1,404 1,413		32,300 32,400	32,400 32,500		1,646 1,653	1,914 1,923
20,500	20,600	1,190	820	974		26,500	26,600	1,700	1,233	1,413		32,500	32,600		1,660	1,931
20,600	20,700	1,199	827	981		26,600	26,700	1,709	1,247	1,430		32,600	32,700		1,667	1,940
20,700	20,800	1,207	834	988	2	26,700	26,800	1,717	1,254	1,438		32,700	32,800	2,227	1,674	1,948
20,800	20,900	1,216	841	995		26,800	26,900	1,726	1,261	1,447		32,800	32,900		1,681	1,957
	21,000	1,224	848	1,002	2		27,000	1,734	1,268	1,455	-	32,900	,	2,244	1,688	1,965
21,000	<b>21,000</b> 21,100	1,233	855	1,009		27,000	<b>27,000</b> 27,100	1,743	1,275	1,464	-	33,000	33,000 33,100	2,253	1,695	1,974
21,100	21,200	1,241	862	1,016	- 1	27,100	27,200	1,751	1,282	1,472	- 1	33,100	33,200		1,704	1,982
21,200	21,300	1,250	869	1,023		27,200	27,300	1,760	1,289	1,481	- 1	33,200	33,300		1,712	1,991
21,300	21,400	1,258	876	1,030	2	27,300	27,400	1,768	1,296	1,489		33,300	33,400	2,278	1,721	1,999
	21,500	1,267	883	1,037			27,500	1,777	1,303	1,498		33,400	33,500		1,729	2,008
	21,600	1,275	890	1,044			27,600	1,785	1,310	1,506			33,600		1,738	2,016
21,600 21,700	21,700 21,800	1,284 1,292	897 904	1,051 1,058		27,600 27,700	27,700 27,800	1,794 1,802	1,317 1,324	1,515 1,523		33,600 33,700	33,700 33,800		1,746 1,755	2,025 2,033
	21,900	1,301	911	1,065			27,900	1,802	1,324	1,532			33,900		1,763	2,033
	22,000	1,309	918	1,072			28,000	1,819	1,338	1,540		33,900			1,772	2,050
	22,000						28,000				Ţ		34,000			
	22,100	1,318	925	1,079		28,000	28,100	1,828	1,345	1,549		34,000			1,780	2,059
22,100	22,200	1,326	932	1,086		28,100	28,200	1,836	1,352	1,557			34,200		1,789	2,067
22,200 22,300	22,300 22,400	1,335 1,343	939 946	1,093 1,100		28,200 28,300	28,300 28,400	1,845 1,853	1,359 1,366	1,566 1,574		34,200 34,300	34,300 34,400		1,797 1,806	2,076 2,084
22,400	22,500	1,343	953	1,100		28,400	28,500	1,862	1,300	1,583		34,400			1,814	2,004
22,500	22,600	1,360	960	1,114		28,500	28,600	1,870	1,380	1,591			34,600		1,823	2,101
2,600	22,700	1,369	967	1,121	2	28,600	28,700	1,879	1,387	1,600		34,600			1,831	2,110
2,700	22,800	1,377	974	1,128			28,800	1,887	1,394	1,608		34,700			1,840	2,118
		1,386	981	1,135			28,900	1,896	1,401	1,617		34,800			1,848	2,127
	23,000 23,000	1,394	988	1,142	1		29,000 <b>29,000</b>	1,904	1,408	1,625	-	34,900	35,000 35,000	2,414	1,857	2,135
	23,100	1,403	995	1,149		29,000	29,100	1,913	1,415	1,634	H		35,000 35,100	2,423	1,865	2,144
3,100	23,200	1,411	1,002	1,156		29,100	29,200	1,921	1,422	1,642	- 1	35,100	35,200		1,874	2,152
23,200	23,300	1,420	1,009	1,163		29,200	29,300	1,930	1,429	1,651	- 1	35,200	35,300		1,882	2,161
23,300	23,400	1,428	1,016	1,170		29,300	29,400	1,938	1,436	1,659		35,300	35,400		1,891	2,169
23,400	23,500	1,437	1,023	1,177		29,400	29,500	1,947	1,443	1,668	_	35,400	35,500		1,899	2,178
23,500	23,600	1,445	1,030	1,184		29,500	29,600	1,955	1,450	1,676		35,500	35,600		1,908	2,186
3,600	23,700 23,800	1,454 1,462	1,037 1,044	1,191 1,198		29,600	29,700 29,800	1,964 1,972	1,457 1,464	1,685 1,693		35,600 35,700	35,700 35,800		1,916 1,925	2,195 2,203
23,700																

<sup>1,989</sup> \*This column must also be used by a surviving spouse with dependent child

1,471

1,478

1,702

1,710

35,800 35,900

35,900 36,000

2,491

2,499

1,933

1,942

2,212

2,220

1,981

29,800 29,900

29,900 30,000

23,800 23,900

23,900 24,000

1,471

1,479

1,051

1,058

1,205

1,212

					2000	MAINE	INCOME	TAX TA	BLE						
	19 Form ME is:		d Your Filing Status is:	1	1	19 Form ME is:		d Your Filing Status is:				19 Form OME is:		d Your Filing Status is:	1
At	But	Single or	Married	Head	At	But	Single or	Married	Head		At	But	Single or	Married	Head
Least	Less	Married-	Filing	of	Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of
	Than	Filing	Jointly*	House-		Than	Filing	Jointly*	House-			Than	Filing	Jointly*	House-
		Separately		hold			Separately		hold				Separately		hold
			Your Tax is:					Your Tax is:						Your Tax is:	
	36,000					42,000						48,000			
36,000	36,100	2,508	1,950	2,229	42,000	42,100	3,018	2,460	2,739		48,000	48,100	3,528	2,970	3,249
36,100	36,200	2,516	1,959	2,237	42,100	42,200	3,026	2,469	2,747		48,100	48,200	3,536	2,979	3,257
36,200	36,300	2,525	1,967	2,246	42,200 42,300	42,300 42,400	3,035	2,477	2,756		48,200	48,300	3,545	2,987	3,266
36,300 36,400	36,400 36,500	2,533 2,542	1,976 1,984	2,254 2,263	42,400	42,400	3,043 3,052	2,486 2,494	2,764 2,773		48,300 48,400	48,400 48,500	3,553 3,562	2,996 3,004	3,274 3,283
36,500	36,600	2,550	1,993	2,203	42,500	42,600	3,060	2,503	2,773		48,500	48,600	3,570	3,013	3,291
36,600	36,700	2,559	2,001	2,280	42,600	42,700	3,069	2,511	2,790		48,600	48,700	3,579	3,021	3,300
36,700	36,800	2,567	2,010	2,288	42,700	42,800	3,077	2,520	2,798		48,700	48,800	3,587	3,030	3,308
36,800	36,900	2,576	2,018	2,297	42,800	42,900	3,086	2,528	2,807		48,800	48,900	3,596	3,038	3,317
36,900	37,000	2,584	2,027	2,305	42,900	43,000	3,094	2,537	2,815		48,900	49,000	3,604	3,047	3,325
	37,000					43,000						49,000			
37,000	37,100	2,593	2,035	2,314	43,000	43,100	3,103	2,545	2,824		49,000	49,100	3,613	3,055	3,334
37,100 37,200	37,200 37,300	2,601 2,610	2,044 2,052	2,322 2,331	43,100 43,200	43,200 43,300	3,111 3,120	2,554 2,562	2,832 2,841		49,100 49,200	49,200 49,300	3,621 3,630	3,064 3,072	3,342 3,351
37,200	37,400	2,618	2,052	2,331	43,200	43,400	3,120	2,562	2,849		49,200	49,400	3,638	3,072	3,359
37,400	37,400	2,616	2,061	2,339	43,400	43,500	3,120	2,571	2,858		49,400	49,400	3,647	3,089	3,368
37,500	37,600	2,635	2,078	2,356	43,500	43,600	3,145	2,588	2,866		49,500	49,600	3,655	3,098	3,376
37,600	37,700	2,644	2,086	2,365	43,600	43,700	3,154	2,596	2,875		49,600	49,700	3,664	3,106	3,385
37,700	37,800	2,652	2,095	2,373	43,700	43,800	3,162	2,605	2,883		49,700	49,800	3,672	3,115	3,393
37,800	37,900	2,661	2,103	2,382	43,800	43,900	3,171	2,613	2,892		49,800	49,900	3,681	3,123	3,402
37,900	38,000	2,669	2,112	2,390	43,900	44,000	3,179	2,622	2,900		49,900	50,000	3,689	3,132	3,410
	38,000					44,000						50,000			
38,000	38,100	2,678	2,120	2,399	44,000	44,100	3,188	2,630	2,909		50,000	50,100	3,698	3,140	3,419
38,100 38,200	38,200 38,300	2,686 2,695	2,129 2,137	2,407 2,416	44,100 44,200	44,200 44,300	3,196 3,205	2,639 2,647	2,917 2,926		50,100 50,200	50,200 50,300	3,706 3,715	3,149 3,157	3,427 3,436
38,300	38,400	2,703	2,137	2,410	44,300	44,400	3,203	2,656	2,934		50,300	50,400	3,713	3,166	3,444
38,400	38,500	2,712	2,154	2,433	44,400	44,500	3,222	2,664	2,943		50,400	50,500	3,732	3,174	3,453
38,500	38,600	2,720	2,163	2,441	44,500	44,600	3,230	2,673	2,951		50,500	50,600	3,740	3,183	3,461
38,600	38,700	2,729	2,171	2,450	44,600	44,700	3,239	2,681	2,960		50,600	50,700	3,749	3,191	3,470
38,700	38,800	2,737	2,180	2,458	44,700	44,800	3,247	2,690	2,968		50,700	50,800	3,757	3,200	3,478
38,800	38,900	2,746	2,188	2,467	44,800	44,900	3,256	2,698	2,977		50,800	50,900	3,766	3,208	3,487
38,900	39,000	2,754	2,197	2,475	44,900		3,264	2,707	2,985		50,900	51,000	3,774	3,217	3,495
39,000	<b>39,000</b> 39,100	2,763	2,205	2,484	45,000	45,000 45,100	3,273	2,715	2,994	+	51.000	<b>51,000</b> 51,100	3,783	3,225	3,504
39,100	39,200	2,771	2,214	2,492	45,100	45,200	3,281	2,724	3,002		51,100	51,200	3,791	3,234	3,512
39,200	39,300	2,780	2,222	2,501	45,200	45,300	3,290	2,732	3,011		51,200	51,300	3,800	3,242	3,521
39,300	39,400	2,788	2,231	2,509	45,300	45,400	3,298	2,741	3,019		51,300	51,400	3,808	3,251	3,529
39,400	39,500	2,797	2,239	2,518	45,400	45,500	3,307	2,749	3,028		51,400	51,500	3,817	3,259	3,538
39,500	39,600	2,805	2,248	2,526	45,500	45,600	3,315	2,758	3,036		51,500	51,600	3,825	3,268	3,546
39,600	39,700	2,814	2,256	2,535	45,600	45,700	3,324	2,766	3,045		51,600		3,834	3,276	3,555
39,700	39,800	2,822	2,265	2,543	45,700	45,800	3,332	2,775	3,053		51,700		3,842	3,285	3,563
39,800 39,900	39,900 40,000	2,831 2,839	2,273 2,282	2,552 2,560	45,800 45,900	45,900 46,000	3,341 3,349	2,783 2,792	3,062 3,070		51,800 51,900		3,851 3,859	3,293 3,302	3,572 3,580
	40,000	_,000	_,	_,500		46,000	3,310	_,. 7_	5,510			52,000	3,000	J,00L	3,000
40,000	40,100	2,848	2,290	2,569	46,000	46,100	3,358	2,800	3,079		52,000		3,868	3,310	3,589
40,100	40,200	2,856	2,299	2,577	46,100	46,200	3,366	2,809	3,087			52,200	3,876	3,319	3,597
40,200	40,300	2,865	2,307	2,586	46,200	46,300	3,375	2,817	3,096		52,200	52,300	3,885	3,327	3,606
40,300	40,400	2,873	2,316	2,594	46,300	46,400	3,383	2,826	3,104		52,300	52,400	3,893	3,336	3,614
40,400	40,500	2,882	2,324	2,603	46,400	46,500	3,392	2,834	3,113		52,400	52,500	3,902	3,344	3,623
40,500	40,600	2,890	2,333	2,611	46,500	46,600	3,400	2,843	3,121		52,500	52,600	3,910	3,353	3,631
40,600	40,700	2,899	2,341	2,620	46,600	46,700	3,409	2,851	3,130			52,700	3,919	3,361	3,640
40,700 40,800	40,800 40,900	2,907 2,916	2,350 2,358	2,628 2,637	46,700 46,800	46,800 46,900	3,417 3,426	2,860 2,868	3,138 3,147		52,700 52,800	52,800 52,900	3,927 3,936	3,370 3,378	3,648 3,657
	41,000	2,910	2,367	2,645	46,900		3,434	2,877	3,155		52,900		3,944	3,387	3,665
	41,000					47,000						53,000			
41,000	41,100	2,933	2,375	2,654	47,000	47,100	3,443	2,885	3,164	[	53,000	53,100	3,953	3,395	3,674
41,100	41,200	2,941	2,384	2,662	1	47,200	3,451	2,894	3,172		53,100	53,200	3,961	3,404	3,682
41,200	41,300	2,950	2,392	2,671	1	47,300	3,460	2,902	3,181		53,200	53,300	3,970	3,412	3,691
41,300	41,400	2,958	2,401	2,679	47,300	47,400	3,468	2,911	3,189		53,300	53,400	3,978	3,421	3,699
41,400 41,500	41,500 41,600	2,967 2,975	2,409 2,418	2,688 2,696	47,400 47,500	47,500 47,600	3,477 3,485	2,919 2,928	3,198 3,206		53,400 53,500	53,500 53,600	3,987 3,995	3,429 3,438	3,708 3,716
	41,700	2,975	2,416	2,705	47,600	47,700	3,494	2,926	3,215		53,600	53,700	4,004	3,446	3,716
41 600	, , , , ,											53,800			3,733
41,600 41,700	41,800	2,992	2,435	2,713	47,700	47,800	3,502	2,945	3,223		53,700	33,000	4,012	3,455	3,733
41,600 41,700 41,800	41,800 41,900	2,992 3,001	2,435 2,443	2,713 2,722	47,700 47,800	47,800 47,900	3,502 3,511	2,945 2,953	3,223 3,232		53,700 53,800		4,012 4,021	3,455 3,463	3,742

\*This column must also be used by a surviving spouse with dependent child

					2000	MAINE	INCOME	TAX TA	BLE					
If Line 1 1040			l Your Filing Status is:		If Line 1			l Your Filing Status is:		If Line 1 1040			l Your Filino Status is:	3
At	But	Single or	Married	Head	At	But	Single or	Married	Head	At	But	Single or	Married	Head
Least	Less	Married- Filing	Filing Jointly*	of House-	Least	Less	Married- Filing	Filing Jointly*	of House-	Least	Less	Married- Filing	Filing Jointly*	of House-
	Than	Separately	Jointry	hold		Than	Separately	Jointry	hold		Than	Separately	Jointry	hold
	-	,	Your Tax is:				,	Your Tax is:				,	Your Tax is	:
	54,000					60,000					66,000			
54,000	,	4,038	3,480	3,759	60,000	60,100	4,548	3,990	4,269	66,000		5,058	4,500	4,779
54,100	,	4,046	3,489	3,767	60,100	60,200	4,556	3,999	4,277	66,100		5,066	4,509	4,787
54,200 54,300		4,055 4,063	3,497 3,506	3,776 3,784	60,200 60,300	60,300 60,400	4,565 4,573	4,007 4,016	4,286 4,294	66,200 66,300		5,075 5,083	4,517 4,526	4,796 4,804
54,400		4,072	3,514	3,793	60,400		4,582	4,024	4,303	66,400		5,092	4,534	4,813
54,500		4,080	3,523	3,801	60,500	60,600	4,590	4,033	4,311	66,500		5,100	4,543	4,82
54,600		4,089	3,531	3,810	60,600		4,599	4,041	4,320	66,600		5,109	4,551	4,830
54,700		4,097	3,540	3,818 3,827	60,700 60,800		4,607	4,050	4,328 4,337	66,700 66,800		5,117 5,126	4,560 4,568	4,838
54,800 54,900		4,106 4,114	3,548 3.557	3,835	60,800		4,616 4,624	4,058 4,067	4,345	66,900		5,126	4,506	4,847 4,855
0.1000	55,000	.,,.,	0,007	0,000	001000	61,000	1(02)	1,001	.,,,,,,,	00,000	67,000	0(101	1,011	
55,000	,	4,123	3,565	3,844	61,000		4,633	4,075	4,354	67,000	- ,	5,143	4,585	4,864
55,100	,	4,131	3,574	3,852	61,100	61,200	4,641	4,084	4,362	67,100	,	5,151	4,594	4,872
55,200 55,300		4,140 4,148	3,582 3,591	3,861 3,869	61,200 61,300	61,300 61,400	4,650 4,658	4,092 4,101	4,371 4,379	67,200 67,300		5,160 5,168	4,602 4,611	4,881 4,889
55,400		4,146 4,157	3,599	3,878	61,400	61,500	4,656	4,101	4,388	67,400		5,100	4,619	4,898
55,500		4,165	3,608	3,886	61,500	61,600	4,675	4,118	4,396	67,500	67,600	5,185	4,628	4,906
55,600		4,174	3,616	3,895	61,600		4,684	4,126	4,405	67,600		5,194	4,636	4,915
55,700		4,182	3,625	3,903	61,700		4,692	4,135	4,413	67,700		5,202	4,645	4,923
55,800 55,900	55,900 56.000	4,191 4.199	3,633 3.642	3,912 3.920	61,800 61,900		4,701 4.709	4,143 4.152	4,422 4.430	67,800 67,900		5,211 5.219	4,653 4.662	4,932 4,940
55,500	56,000	7,100	0,072	0,020	01,500	62,000	4,703	7,102	7,750	07,500	68,000	<u> </u>	7,002	7,570
56,000	56,100	4,208	3,650	3,929	62,000	62,100	4,718	4,160	4,439	68,000	68,100	5,228	4,670	4,949
56,100		4,216	3,659	3,937	62,100		4,726	4,169	4,447	68,100		5,236	4,679	4,957
56,200		4,225	3,667	3,946 3,954	62,200		4,735 4,743	4,177	4,456	68,200	,	5,245	4,687 4,696	4,966
56,300 56,400		4,233 4,242	3,676 3,684	3,963	62,300 62,400		4,743 4,752	4,186 4,194	4,464 4,473	68,300 68,400		5,253 5,262	4,704	4,974 4,983
56,500		4,250	3,693	3,971	62,500		4,760	4,203	4,481	68,500		5,270	4,713	4,991
56,600	56,700	4,259	3,701	3,980	62,600	62,700	4,769	4,211	4,490	68,600	68,700	5,279	4,721	5,000
56,700		4,267	3,710	3,988	62,700		4,777	4,220	4,498	68,700		5,287	4,730	5,008
56,800	56,900 57,000	4,276 4,284	3,718 3,727	3,997 4,005	62,800 62,900		4,786 4,794	4,228 4,237	4,507 4,515	68,800 68,900		5,296 5,304	4,738 4,747	5,017 5,025
30,300	57.000	4,204	5,121	4,000	02,300	63.000	4,734	4,201	4,515	00,900	69.000	3,304	4,747	0,020
57,000	57,100	4,293	3,735	4,014	63,000	63,100	4,803	4,245	4,524	69,000	69,100	5,313	4,755	5,034
57,100	,	4,301	3,744	4,022	63,100		4,811	4,254	4,532	69,100		5,321	4,764	5,042
57,200	- ,	4,310	3,752	4,031	63,200	63,300	4,820	4,262	4,541	69,200	,	5,330	4,772	5,051
57,300 57,400		4,318 4,327	3,761 3,769	4,039 4,048	63,300 63,400		4,828 4,837	4,271 4,279	4,549 4,558	69,300 69,400		5,338 5,347	4,781 4,789	5,059 5,068
57,500		4,335	3,778	4,056	63,500		4,845	4,288	4,566	69,500		5,355	4,798	5,076
57,600		4,344	3,786	4,065	63,600	63,700	4,854	4,296	4,575	69,600		5,364	4,806	5,085
57,700		4,352	3,795	4,073	63,700		4,862	4,305	4,583	69,700		5,372	4,815	5,093
	57,900 58,000	4,361 4,369	3,803 3,812	4,082 4,090	63,800 63,900		4,871 4,879	4,313 4,322	4,592 4,600	69,800	69,900 70,000	5,381 5,389	4,823 4,832	5,102 5,110
07,500	58,000	7,000	0,012	4,030	00,500	64,000	т,075	7,022	4,000	00,000	70,000	0,000	4,002	0,110
58,000		4,378	3,820	4,099	64,000		4,888	4,330	4,609	70,000	•	5,398	4,840	5,119
58,100		4,386	3,829	4,107	64,100		4,896	4,339	4,617	70,100		5,406	4,849	5,127
58,200		4,395	3,837	4,116	64,200		4,905	4,347	4,626	70,200		5,415	4,857	5,136
58,300 58,400		4,403 4,412	3,846 3,854	4,124 4,133	64,300 64,400		4,913 4,922	4,356 4,364	4,634 4,643	70,300 70,400		5,423 5,432	4,866 4,874	5,144 5,153
58,500		4,420	3,863	4,141	64,500		4,930	4,373	4,651	70,500		5,440	4,883	5,161
58,600		4,429	3,871	4,150	64,600		4,939	4,381	4,660	70,600		5,449	4,891	5,170
58,700		4,437	3,880	4,158	64,700		4,947	4,390	4,668	70,700		5,457	4,900	5,178
58,800		4,446 4.454	3,888 3,897	4,167	64,800		4,956 4,964	4,398	4,677	70,800		5,466 5,474	4,908 4,917	5,187 5,198
30,900	59,000 <b>59,000</b>	4,454	3,091	4,175	04,900	65,000 <b>65,000</b>	4,904	4,407	4,685	70,900	71,000 <b>71,000</b>	5,474	4,917	5,195
59,000		4,463	3,905	4,184	65,000		4,973	4,415	4,694	71,000	71,100	5,483	4,925	5,204
59,100		4,471	3,914	4,192	65,100		4,981	4,424	4,702	71,100	71,200	5,491	4,934	5,212
59,200		4,480	3,922	4,201	65,200		4,990	4,432	4,711		71,300	5,500	4,942	5,22
59,300 59,400		4,488 4,497	3,931 3,939	4,209 4,218	65,300 65,400	65,400 65,500	4,998 5,007	4,441 4,449	4,719 4,728	71,300	71,400 71,500	5,508 5,517	4,951 4,959	5,229 5,238
59,500		4,497	3,948	4,216	65,500		5,007	4,449	4,736	71,400		5,525	4,968	5,246
59,600		4,514	3,956	4,235	65,600		5,024	4,466	4,745	71,600		5,534	4,976	5,255
59,700		4,522	3,965	4,243	65,700	65,800	5,032	4,475	4,753	71,700		5,542	4,985	5,263
59,800		4,531	3,973	4,252	65,800		5,041	4,483	4,762	71,800		5,551	4,993	5,272
59,900	60,000	4,539	3,982	4,260	65,900	66,000	5,049	4,492	4,770	71,900	72,000	5,559	5,002	5,280

\*This column must also be used by a surviving spouse with dependent child

						200	MAINE	INCOME	TAX TA	ABLE					
	19 Form 0ME is:	Ar	nd Your Filing Status is:	l		1	19 Form OME is:		d Your Filing Status is:	1		e 19 Form 0ME is:		d Your Filing Status is:	)
At	But	Single or		Head		At	But	Single or	Married	Head	At	But	Single or	Married	Head
Least	Less	Married-	Filing	of		Least	Less	Married-	Filing	of	Least	Less	Married-	Filing	of
	Than	Filing	Jointly*	House-			Than	Filing	Jointly*	House-		Than	Filing	Jointly*	House-
		Separatel	у	hold				Separately		hold			Separately	'	hold
			Your Tax is:						Your Tax is:					Your Tax is:	
	72,000						78,000					84,000			
72,000	72,100	5,568	5,010	5,289		78,000	78,100	6,078	5,520	5,799	84,000	84,100	6,588	6,030	6,309
72,100	72,200	5,576	5,019	5,297		78,100	78,200	6,086	5,529	5,807	84,100	84,200	6,596	6,039	6,317
72,200	72,300	5,585	5,027	5,306		78,200	78,300	6,095	5,537	5,816	84,200	84,300	6,605	6,047	6,326
72,300	72,400	5,593	5,036	5,314		78,300	78,400	6,103	5,546	5,824	84,300	84,400	6,613	6,056	6,334
72,400	72,500	5,602	5,044	5,323		78,400	78,500	6,112	5,554	5,833	84,400	84,500	6,622	6,064	6,343
72,500	72,600 72,700	5,610	5,053	5,331 5,340		78,500 78,600	78,600 78,700	6,120 6,129	5,563 5,571	5,841 5,850	84,500	84,600 84,700	6,630	6,073 6,081	6,351 6,360
72,600 72,700	72,700	5,619 5,627	5,061 5,070	5,348		78,700	78,800	6,137	5,580	5,858	84,700	84,800	6,639 6,647	6,090	6,368
72,800	72,900	5,636	5,078	5,357		78,800	78,900	6,146	5,588	5,867	84,800	84,900	6,656	6,098	6,377
72,900	73,000	5,644	5,087	5,365		78,900	79,000	6,154	5,597	5,875	84,900	85,000	6,664	6,107	6,385
	73,000						79,000					85,000			
73,000	73,100	5,653	5,095	5,374		79,000	79,100	6,163	5,605	5,884	85,000	85,100	6,673	6,115	6,394
73,100	73,200	5,661	5,104	5,382		79,100	79,200	6,171	5,614	5,892	85,100	85,200	6,681	6,124	6,402
73,200	73,300	5,670	5,112	5,391		79,200	79,300	6,180	5,622	5,901	85,200	85,300	6,690	6,132	6,411
73,300	73,400	5,678	5,121	5,399		79,300	79,400	6,188	5,631	5,909	85,300	85,400	6,698	6,141	6,419
73,400	73,500	5,687	5,129	5,408		79,400	79,500	6,197	5,639	5,918	85,400	85,500	6,707	6,149	6,428
73,500 73,600	73,600 73,700	5,695 5,704	5,138 5,146	5,416 5,425		79,500	79,600 79,700	6,205 6,214	5,648 5,656	5,926 5,935	85,500 85,600	85,600 85,700	6,715 6,724	6,158 6,166	6,436 6,445
73,700	73,700	5,704	5,155	5,423		79,700	79,700	6,222	5,665	5,943	85,700	85,800	6,732	6,175	6,453
73,800	73,900	5,721	5,163	5,442		79,800	79,900	6,231	5,673	5,952	85,800	85,900	6,741	6,183	6,462
	74.000	5.729	5.172	5.450		79.900	80.000	6.239	5.682	5.960	85.900	86.000	6.749	6.192	6.470
·	74,000						80,000			·		86,000			
74,000	74,100	5,738	5,180	5,459		80,000	80,100	6,248	5,690	5,969	86,000	86,100	6,758	6,200	6,479
74,100	74,200	5,746	5,189	5,467		80,100	80,200	6,256	5,699	5,977	86,100	86,200	6,766	6,209	6,487
74,200	74,300	5,755	5,197	5,476		80,200	80,300	6,265	5,707	5,986	86,200	86,300	6,775	6,217	6,496
74,300	74,400	5,763	5,206	5,484		80,300	80,400	6,273	5,716	5,994	86,300	86,400	6,783	6,226	6,504
74,400 74,500	74,500 74,600	5,772 5,780	5,214 5,223	5,493 5,501		80,400	80,500 80,600	6,282 6,290	5,724 5,733	6,003 6,011	86,400 86,500	86,500 86,600	6,792 6,800	6,234 6,243	6,513 6,521
74,600	74,700	5,789	5,231	5,510		80,600	80,700	6,299	5,741	6,020	86,600	86,700	6,809	6,251	6,530
74,700	74,800	5,797	5,240	5,518		80,700	80,800	6,307	5,750	6,028	86,700	86,800	6,817	6,260	6,538
	74,900	5,806	5,248	5,527		80,800	80,900	6,316	5,758	6,037	86,800	86,900	6,826	6,268	6,547
74,900	75,000	5,814	5,257	5,535		80,900	81,000	6,324	5,767	6,045	86,900	87,000	6,834	6,277	6,555
	75,000						81,000					87,000			
75,000	75,100	5,823	5,265	5,544		81,000	81,100	6,333	5,775	6,054	87,000	87,100	6,843	6,285	6,564
75,100 75,200	75,200 75,300	5,831	5,274 5,282	5,552 5,561		81,100 81.200	81,200 81,300	6,341 6,350	5,784	6,062	87,100 87,200	87,200 87,300	6,851	6,294 6,302	6,572
75,200	75,300 75,400	5,840 5,848	5,202	5,569		81,300	81,400	6,358	5,792 5,801	6,071 6,079	87,300	87,400	6,860 6,868	6,311	6,581 6,589
75,400	75,500	5,857	5,299	5,578		81,400	81,500	6,367	5,809	6,088	87,400	87,500	6,877	6,319	6,598
75,500	75,600	5,865	5,308	5,586		81,500	81,600	6,375	5,818	6,096	87,500	87,600	6,885	6,328	6,606
75,600	75,700	5,874	5,316	5,595		81,600	81,700	6,384	5,826	6,105	87,600	87,700	6,894	6,336	6,615
75,700	75,800	5,882	5,325	5,603		81,700	81,800	6,392	5,835	6,113	87,700	87,800	6,902	6,345	6,623
		5,891	5,333	5,612			81,900	6,401	5,843	6,122	87,800		6,911	6,353	6,632
	76,000	5,899	5,342	5,620		81,900		6,409	5,852	6,130	87,900	88,000	6,919	6,362	6,640
	76,000	E 000	E 250	E 600			82,000	6.410	E 960	6.120	99.000	88,000	6.000	6.270	6.640
76,000 76,100	76,100 76,200	5,908 5,916	5,350 5,359	5,629 5,637		82,000 82,100	82,100 82,200	6,418 6,426	5,860 5,869	6,139 6,147	88,000 88,100		6,928 6,936	6,370 6,379	6,649 6,657
76,100	76,200 76,300	5,925	5,367	5,637 5,646		82,200	82,300	6,435	5,877	6,156	88,200	88,300	6,936	6,387	6,666
76,300	76,400	5,933	5,376	5,654		82,300	82,400	6,443	5,886	6,164	88,300	88,400	6,953	6,396	6,674
76,400	76,500	5,942	5,384	5,663		82,400	82,500	6,452	5,894	6,173	88,400	88,500	6,962	6,404	6,683
76,500	76,600	5,950	5,393	5,671		82,500	82,600	6,460	5,903	6,181	88,500	88,600	6,970	6,413	6,691
76,600	76,700	5,959	5,401	5,680		82,600	82,700	6,469	5,911	6,190	88,600	88,700	6,979	6,421	6,700
76,700	76,800	5,967	5,410	5,688		82,700	82,800	6,477	5,920	6,198	88,700	88,800	6,987	6,430	6,708
76,800	76,900	5,976	5,418	5,697		82,800	82,900	6,486	5,928	6,207	88,800	88,900	6,996	6,438	6,717
	77,000 77,000	5,984	5,427	5,705		82,900	83,000 <b>83,000</b>	6,494	5,937	6,215	88,900	89,000 <b>89,000</b>	7,004	6,447	6,725
	77,100	5,993	5,435	5,714		83,000	83,100	6,503	5,945	6,224	89,000		7,013	6,455	6,734
77,100		6,001	5,444	5,722		83,100	83,200	6,511	5,954	6,232	89,100		7,013	6,464	6,742
77,200		6,010	5,452	5,731		83,200	83,300	6,520	5,962	6,241	89,200		7,030	6,472	6,751
77,300	77,400	6,018	5,461	5,739		83,300	83,400	6,528	5,971	6,249	89,300	89,400	7,038	6,481	6,759
77,400	77,500	6,027	5,469	5,748		83,400	83,500	6,537	5,979	6,258	89,400	89,500	7,047	6,489	6,768
77,500	77,600	6,035	5,478	5,756		83,500	83,600	6,545	5,988	6,266	89,500	89,600	7,055	6,498	6,776
77,600	77,700	6,044	5,486	5,765		83,600	83,700	6,554	5,996	6,275	89,600	89,700	7,064	6,506	6,785
77,700	77,800	6,052	5,495	5,773		83,700	83,800	6,562	6,005	6,283	89,700	89,800	7,072	6,515	6,793
77,800 77,900	77,900 78,000	6,061 6,069	5,503 5,512	5,782 5,790		83,800 83,900	83,900 84,000	6,571 6,579	6,013	6,292 6,300	89,800 89,900	89,900 90,000	7,081 7,089	6,523 6,532	6,802 6,810
17,900	70,000	0,009	5,512	5,790		03,900	04,000	6,579	6,022	0,300	09,900	30,000	7,089	0,002	6,810

<sup>\*</sup>This column must also be used by a surviving spouse with dependent child



### 2000 MAINE INCOME TAX TABLE

		_				2000	) MAIN	E INCOME	TAX TA	BLE						
	19 Form		Your Filing	1			19 Form		Your Filing	ı			19 Form	,	And Your Fil	ng
	ME is:		Status is: Married	Heed	-		ME is:		Status is:	Llaad	1		OME is:	Cinala	Status is:	d Heed
At	But	Single or Married-	Filing	Head of		At	But	Single or Married-	Married Filing	Head of		At	But	Single Married		
Least	Less	Filing	Jointly*	House-		Least	Less	Filing	Jointly*	House-		Least	Less	Filing		
	Than	Separately	Jointry	hold			Than	Separately	Jointry	hold			Than	Separat		hold
			Your Tax is:		•				Your Tax is:	1	1				Your Tax	
	90,000				1		94,000				1		98,000			-
90,000	90,100	7,098	6,540	6,819	i	94,000	94,100	7,438	6,880	7,159	1	98,000	98,100	7,778	7,220	7,499
90,100	90,200	7,106	6,549	6,827		94,100	94,200	7,446	6,889	7,167		98,100	98,200	7,786	7,229	7,100
90,200	90,300	7,115	6,557	6,836		94,200	94,300	7,455	6,897	7,176		98,200	98,300	7,795	7,237	7,516
90,300	90,400	7,113	6,566	6,844		94,300	94,400	7,463	6,906	7,176		98,300	98,400	7,803	7,246	7,510
90,400	90,500	7,123 7,132				94,400		7,403 7,472		7,104		98,400	98,500	7,803 7,812	7,254	7,524
		,	6,574	6,853			94,500	,	6,914							
90,500	90,600	7,140	6,583	6,861		94,500	94,600	7,480	6,923	7,201		98,500	98,600	7,820	7,263	7,541
90,600	90,700	7,149	6,591	6,870		94,600	94,700	7,489	6,931	7,210		98,600	98,700	7,829	7,271	7,550
90,700	90,800	7,157	6,600	6,878		94,700	94,800	7,497	6,940	7,218		98,700	98,800	7,837	7,280	7,558
90,800	90,900	7,166	6,608	6,887		94,800	94,900	7,506	6,948	7,227			98,900	7,846	7,288	7,567
90,900	91,000	7,174	6,617	6,895		94,900	95,000	7,514	6,957	7,235		98,900	99,000	7,854	7,297	7,575
	91,000						95,000						99,000			
91,000	91,100	7,183	6,625	6,904		95,000	95,100	7,523	6,965	7,244		99,000	99,100	7,863	7,305	7,584
91,100	91,200	7,191	6,634	6,912		95,100	95,200	7,531	6,974	7,252		99,100	99,200	7,871	7,314	7,592
91,200	91,300	7,200	6,642	6,921		95,200	95,300	7,540	6,982	7,261		99,200	99,300	7,880	7,322	7,601
91,300	91,400	7,208	6,651	6,929		95,300	95,400	7,548	6,991	7,269		99,300	99,400	7,888	7,331	7,609
91,400	91,500	7,217	6,659	6,938		95,400	95,500	7,557	6,999	7,278		99,400	99,500	7,897	7,339	7,618
91,500	91,600	7,225	6,668	6,946		95,500	95,600	7,565	7,008	7,286		99,500	99,600	7,905	7,348	7,626
91,600	91,700	7,234	6,676	6,955		95,600	95,700	7,574	7,016	7,295		99,600	99,700	7,914	7,356	7,635
91,700	91,800	7,242	6,685	6,963		95,700	95,800	7,582	7,025	7,303		99,700	99,800	7,922	7,365	7,643
	91,900	7,251	6,693	6,972		95,800	95,900	7,591	7,033	7,312		,	99,900	7,931	7,373	7,652
	92,000	7,259	6,702	6,980		95,900		7,599	7,042	7,320			100,000	7,939	7,382	7,660
	92,000	,	0,1.02	0,000			96,000	.,	.,	1,020			,	.,	.,	.,,,,,,
92,000	92,100	7,268	6,710	6,989	İ	96,000	96,100	7,608	7,050	7,329	i	100,000	)	7,944	7,386	7,664
92,100	92,200	7,276	6,719	6,997		96,100	96,200	7,616	7,059	7,337		and ove		plus	plus	plus
92,200	92,300	7,285	6,727	7,006		96,200	96,300	7,625	7,067	7,346		and or o	•	8.5% of	8.5% of	8.5% of
92,300	92,400	7,293	6,736	7,014		96,300	96,400	7,633	7,076	7,354				excess	excess	excess
92,400	92,500	7,302	6,744	7,014		96,400	96,500	7,642	7,084	7,363				over	over	over
92,500	92,600	7,310	6,753	7,023		96,500	96,600	7,650	7,004	7,303					\$100,000	\$100,000
	92,700	7,310	6,761	7,031		96,600	96,700	7,659	7,093					ψ100,000	ψ100,000	ψ100,000
92,600	,		*	,		1 '				7,380						
92,700	92,800	7,327	6,770	7,048		96,700	96,800	7,667	7,110	7,388						
92,800	92,900	7,336	6,778	7,057		96,800	96,900	7,676	7,118	7,397						
92,900	93,000	7,344	6,787	7,065		96,900	97,000	7,684	7,127	7,405						
00.000	93,000	7.050	0.705	7.074	ł		97,000	7.000	7.405	7 14 1	1					
93,000	93,100	7,353	6,795	7,074		97,000	97,100	7,693	7,135	7,414						
93,100	93,200	7,361	6,804	7,082		97,100	97,200	7,701	7,144	7,422						
93,200	93,300	7,370	6,812	7,091		97,200	97,300	7,710	7,152	7,431						
93,300	93,400	7,378	6,821	7,099		97,300	97,400	7,718	7,161	7,439						
93,400	93,500	7,387	6,829	7,108		97,400	97,500	7,727	7,169	7,448						
93,500	93,600	7,395	6,838	7,116		97,500	97,600	7,735	7,178	7,456						
93,600	93,700	7,404	6,846	7,125		97,600	97,700	7,744	7,186	7,465						
93,700	93,800	7,412	6,855	7,133		97,700	97,800	7,752	7,195	7,473						
93,800	93,900	7,421	6,863	7,142		97,800	97,900	7,761	7,203	7,482						
93,900	94,000	7,429	6,872	7,150		97,900	98,000	7,769	7,212	7,490						

<sup>\*</sup>This column must also be used by a surviving spouse with dependent child